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December 27, 2005

VIA ELECTRONIC FILING

Mr. Vernon A. Williams Secretary Surface Transportation Board 1925 K Street, N.W., Room 700 Washington, DC 20423-0001

Re:

Finance Docket No. 34790

Dakota Minnesota & Eastern Railroad Corporation - Temporary

<u>Trackage Rights Exemption – BNSF Railway Company</u>

Dear Secretary Williams:

On November 29, 2005, the Dakota, Minnesota & Eastern Railroad Corporation ("DME") filed in the above-captioned proceeding a verified notice of exemption pursuant to 49 C.F.R. § 1180.2(d)(7) to obtain certain trackage rights over rail lines in the state of South Dakota. Notice of the proposed transaction was served and published in the *Federal Register* on December 19, 2005. A petition to stay the proposed transaction was denied by decision served December 5, 2005, and DME's exemption became effective on December 6, 2005.

DME hereby advises the Board that it consummated the proposed transaction on December 27, 2005.

Respectfully submitted,

Myles L. Tobin

Attorney for Dakota, Minnesota & Eastern

Railroad Corporation

MLT: arw Enclosures.

cc:

Adrian L. Steel, Jr., Esq.